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**From:**

**Sent:** Wednesday, February 09, 2011 11:40:38 AM

**To:**

**Cc:**

**Subject:** RE: SS-8 & Interest Free Adjustments

To close the loop here. I agree with                      and think                      has a good point as well To summarize

The SS-8 determination will provide the date the error is discovered, but the standard under the regs is when the error is ascertained. An error is ascertained when the TP has sufficient information to correct it. The X forms use the word "discover" rather than ascertain, but the instructions clarify that a TP discovers an error when it has sufficient information to correct it. Accordingly, the SS-8 determination will not always control the ascertain date (e.g., the TP may need to determine which EEs are similarly situated and/or go through records to get information to fill out the 941-X), though some TPs may have sufficient information at that point. In cases where the TP seeks a reconsideration because of additional facts or arguments, that would be very relevant to the date the error is ascertained. As in all cases, TP would need to be able to show when the error was ascertained for making the interest free adjustment. The Pub 4341 acknowledges that other facts can come into play when it says "in most cases, the date the error was discovered will be the date of our determination letter."